IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 27TH JUNE 2007 / 6TH ASHADHA 1929

WP(C).No. 19726 of 2007(W)

PETITIONER:

M/S.SAJO INDUSTRIES, MELKAD,
REPRESENTED BY ITS MANAGING PARTNER,
K.P.JOHNY.

BY ADV. SMT.S.K.DEVI
ADV. SHRI.M.RAJ MOHAN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER III
DEPT. OF COMMERCIAL TAXES,
ALUVA.

2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 19726 of 2007

Dated, this the 27th day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2002-03 and having regard to the nature of the issue, there will be stay against recovery proceedings till disposal of the appeal on petitioner remitting Rs. 15,000/- within one month from now. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeal and in that case appeal will be taken up in the usual course.

2. Petitioner can make payment to the Assessing Officer. There will be a direction to the recovering authority to withhold recovery proceedings till disposal of the appeal on production of receipt of payment produced as above by the petitioner.

This WP(C) is disposed of as above.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg